App F. IX 4

Previous References (1941 Mc) File No 112-41

Serial Nos 38, 46

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for March 42

SUBJECT

Regarding the Education cess in Bangalore City

To,

The Municipal Commissioner Bangalore City

L 8739 / 20-3-42

Issues instructions ——

Mes

18 4 42

Serial No	
4	Letter no A1 777/41-42 dt 27 2 42 from the Municipal Commissioner Bangalore city Municipality forwarding a copy of the resolution passed by the Municipal Council protesting against the levy of the education cess ordered in GO no E 1358-71 Edn 195-40-2 dt 16 10 41
T	1 Said refce is invited to letter no d 7383/HL 112-41-33 dt 17 2 42 to the Deputy Commr, Shimoga Dt, stating that the levy of education cess is in accordance with the provisions of the El Edn Act of 1941 and is beyond the purview of the Municipal Council
	2 This may, if approved, be transferred to the L S G Dept for issuing suitable instructions to the Bangalore city Municipality in the matter Submd for orders AB 5/3
	3 The Bangalore City Mnl Council Cannot question the levy of this Education Cess which has been done in accordance with the provisions of the Elementary Edn Act 1941 It is not levied under the City Mnl Act in which case it might have been necessary to consult the municipal

NOTE—Cont Sheet

Levy of Education cess by the Bangalore City Municipality

Ex File No 15-5-1/42 of 1941

General and Revenue Secretariat

Serial No

Govt of Mysore 5275 1942

Govt Secy

Govt have seen to

Council ~~have~~ do not have appreciated the aspect of the ~~matter~~ position. The Municipal Councils are only required to levy the cess and collect it and it is not in their purview to question the correctness or legality of it As it is levied primarily to meet the additional cost on account of the Expansion Scheme of primary Schools, mostly in Rural areas where the facilities for primary Edn are inadequate, it cannot be said that the levy of cess in the City Municipal limits is improper, it is levied in all the areas without any discrimination

If approved, a reply may be sent to the Municipal Commissioner that the levy of the Edn cess is in accordance with the provisions of the Ele Edn Act and it has to be levied and collected and the Municipal Council cannot question the correctness or propriety of the levy which is consented to and passed by the legislature

If necessary the Law Secretary may also be consulted

Genl Secy)

6/3/42

GENERAL SECRETARY 6 MAR 1942 577

(A suitable reply as above may be issued from the L-r & Legislative Law Dept not consulted)

SECY LAW DEPT 7 MAR 1942 GOVT OF MYSORE

6/3/42

7/3 6 Hrs 23 42

XXX

Education Cess — Bldg Cess

5275/2 mlg

General and Revenue Secretariat — ml — File No 112 of 1941 — [App F III—2

Serial No

Sent with a draft letter for ats
Ans 10/3
Sy 10/3
for approval
(& Law seq) for 11/3/42

(SECY LAW DEPT 2131 11 1 2 GOVT OF MYSORE)

(C C T T P I L & P H 16 3 42 10 56 32)

May be approved
Minister LSG)

Hm 2 16/3/42
Jm
Hm 16 3 42
Hm 19 3 42
Hme 12/3/42

38 To

The ml Commr, Bcip. thro Pds
No L8739 & 20-3-42
Requests in the circumstances stated that the one el may make necessary arrangements to levy & collect the cess

By
Sy

NOTE—Contn Sheet

WD 04155—GPB—55 000—23 10 41

File No of 194

General and Revenue Secretariat

Serial No

RS43

BANGALORE CITY MUNICIPALITY

No A1 477/41-42

Encl Nil

MUNICIPAL OFFICES

Bangalore 27th February 1942

4018 / Ed 112-41-38

From

ABDUL AZIZ KHAN Esq BA
MUNICIPAL COMMISSIONER
BANGALORE CITY

Ed 155-41-4

GENERAL SECRETARY
3- MAR. 1942

To

J Appajigowda, Esq, B (Hons),
General Secretary to the Government
of His Highness the Maharaja of Mysore
~~LAW DEPARTMENT~~ Bangaloi e

Sir

Adverting to G O No E 1358-71/Edn 195-40-2 dated 16-10-1941, directing that an Education Cess of two annas in the Rupee might be levied on certain items of Municipal Revenue &c , I have the honour to state that the said Government Order was considered by the Municipal Council at their meeting held on 4-2-1942 They have resolved that they are not in favour of the levy of this additional Education Cess within the Municipal limits of the Bangalore City for the reasons expressed by some of the Municipal Councillors as embodied in the resolution A copy of the Council resolution is herewith forwarded for favour of orders of the Government in the matter

I have the honour to be,

Sir,

Your most obedient servant,

A A Khan

Municipal Commissioner

Forwarded with compliments

(Absent from station)

Honorary President

SVS

No.SS/41

Minutes of the Proceedings of the Special Meeting of the City Municipal Council, Bangalore, held on Wednesday the 4th February 1942 at 5 p.m. in the Council Chamber of the City Municipal Offices, Bangalore.

-:oOo:-

Present

V. Venkataswami Chetty,Esq.,
Vice-President.

Messrs.
1. V.K. Govindarajulu,B.A.,B.L.
2. W.H. Hanumanthappa
3. R. Subbanna
4. N. Keshaviengar,B.A.,B.L.
5. Ramalal Thiwari
6. L.S. Raju,L.A.(Hons.),B.L.
7. G. Nanjappa
8. T. Gangadharaswamy
9. B. Narasimhiah
10. K. Gangasetty
11. K.N. Ramaswami,B.A.
12. H.R. Guruv Reddy,B.A.,LL.B.
13. M.A. Gopalaswami Iyengar,L.A.,B.L.
14. L.K. Narayana Iyengar,B.A.,B.L.
15. V. Chikkayellappa

Absent

Messrs.
1. V. Venkataramanappa
2. K. Hanumanthaiya,B.A.,LL.B.
3. K. Shamaraja Iyengar,B.A.
4. M.R. Honnappa,B.A.,B.L.
5. M.C. Suryanarayana Rao
6. B. Subbiah,B.Sc.,LL.B.
7. Kota Kamakshiah Setty
8. C.S. Nasarulla Sheriff,M.A.,LL.B.
9. M. Royan,L.D.
10. V a c a n t .
11. -do-
12. -do-
13. -do-
14. -do-

-:oOo:-

BANGALORE CITY MUNICIPALITY

-- oOo --

Proceedings of the Meeting of Council dated the 4th February 1942

Subject No 4 -

Government Order No E 1358-71/Edn 195-40-2 dated 16th October 1941 in the matter of levy of Additional Education Cess

Mr L S Raju moved that This Council is not in favour of the levy of additional Education Cess within the Municipal limits of Bangalore City and urges upon the Government the immediate necessity of withdrawal of the Government Order directing the levy of the cess While doing so, he said that this was not a proper levy in the municipal limits as the Government had taken away all the powers and control re the schools and it was the duty of the Government to look after the schools

Mr V P Govindarajulu, seconded the above resolution and said that the Government ought to have consulted them before passing the Order, instead of which they have relied on the report of the Committee, and that the amount of levy is very heavy in view of the fact that they are already over-burdened with heavy taxation He also observed that since they had no powers of control over the Elementary Education, they had no voice in the management of this cess and that this was the time when they could insist upon the Government to give them proper representation on the Board

Mr P Gopalaswamy Iyengar next observed that the control of the Elementary Education has been taken away from them and on this score they had not provided any funds in the Budget towards Municipal contribution re the same but the Government have retained about Rs 51,000/- and odd in the budget and at the same time, want this levy to come into force from this year and wanted to know whether they had to pay both He finally said that they should object to this levy as unjustifiable

Mr W H Hanumanthappa also opposed the levy and said that since they are asked to collect the amount and pay to Government they should also have a voice in the matter and just as in the case of Electrical and Water Supply Departments they are asked to be merely collecting bodies with no voice in the matter He said that if they are asked to pay they must be given a voice in these matters

Mr H R Guruv Reddy also opposed the levy and explained to the House the origin of this levy He said that in 1934 the Government handed over the control of the Department to the local bodies and so the Elementary Education Act came into existence Then the local bodies were asked to pay contribution and now they were asked to collect a cess and that from this point of view it was not an additional burden, but the present Government Order has merely clarified the position But subsequently when this Act was opposed, the Government, introduced the Act of 1941, by which they took over the control from local bodies and levied a cess on these bodies for the maintenance of schools etc Hence though the responsibility is said to be borne by the Government, the charges etc , are borne by the local bodies in as much as they are asked to pay this cess He said that this cess will be a heavy burden on the ratepayers who are already overburdened with several taxes and hence he was definitely against this levy

Then the resolution moved by Mr L S Raju, was passed unanimously

Sd/-V Venkataswami Chetty,

Vice-President

-- oOo --

C o p y'

Municipal Commissioner

svs

Appendix F G—1]

SUBJECT

3 Copies

Section Rev

File No 112-41

Serial No 46.

Diary No of letter replied to

No L 8739

To The Mr Commr, Bangr, (Thro' Dep)

General and Revenue Secretariat

( )

the *19*

Sir,

With reference to your letter no A1 777/41-42 dt 27-2-42 forwarding a copy of the resolution of the Mysore protesting against the levy of the Education cess ordered in Govt no E 1358-71 Edn 195-40-2 dt 16-10-41 I am directed to state that the levy of the cess in question is in accordance with the provisions of the

Date of issue 20/3/42

Signed by for G R Rao

List of enclosures

Copied by for 19/3/42

Examined by

Elementary Education

Act 1941 ~~and is beyond the powers of the~~ Canterbury Municipal Chs Act
I am accordingly to advise that the ~~Council~~ Chs do make the necessary arrangements to levy and ~~to be Collected~~ ~~as specified~~ by the annual resolution that ~~might be passed by the~~ Chs

It is therefore a levy under a law and is not open to dispute

I have etc

John Harvey Hon 16/3/14
Gould
Municipal Chs Dept
10/3

Copy to the Edn Branch

BB
10/3